acts "concurrently contributed" is little more than a recognition of the physical fact that the deceased at the time of his death was bleeding from both wounds. Failure to establish the causal relation, then, necessarily makes the suicide a subsequent independent act for which the doer alone is responsible. The defendant, therefore, should have been held only for the criminal assault.

---

SUCCESSION TAXES AND THE CONSTITUTION. — What will constitute a direct tax within the meaning of the third section of the United States Constitution after a century of decisions is again disputed. In the case of *High* v. *Coyne*, 93 Fed. Rep. 450 (Cir. Ct., Ill.), on demurrer to a bill to enjoin the imposition of the Succession Tax provided by the War Revenue Act of 1898, it was held that such a tax is not upon property in the ordinary sense, but on the privilege of succession thereto: that it is, therefore, not a direct tax.

The Constitution requires that direct taxes be apportioned to the States according to population. This impractical method has induced a somewhat technical definition of direct taxes. To economists contemporary with the Constitution direct taxation seems to have meant a tax on the capital or revenue of individuals as distinguished from a tax on their expenses. In interpreting the Constitution, however, there was a tendency till 1894 to reduce this definition to capitation and land taxes. *Hylton* v. *United States*, 3 Dall. 171; *Veazie Bank* v. *Fenno*, 8 Wall. 533. And so a succession tax like that in the principal case has been held indirect as falling outside this definition. *Scholey* v. *Rew*, 23 Wall. 331. In the Income Tax cases, however, there appears a more liberal tendency. The definition of direct taxes was extended there by a divided court to include personalty and incomes derived from realty or personalty. *Pollock* v. *Farmers' Loan and Trust Co.*, 157 U. S. 429, 158 U. S. 601. It is possible, therefore, that the Supreme Court will now overrule *Scholey* v. *Rew*, *supra*, and hold this Succession Tax also direct. On the other hand, the distinction of the Circuit Court between the right to succeed to property on the death of the former owner and the right of ownership has been taken so constantly in State courts under various constitutional prohibitions that it has become the generally accepted doctrine. *Minot* v. *Winthrop*, 162 Mass. 113.

As an original question it would seem hardly conclusive to say, with these courts, that a tax on succession is not a tax on a property right but an excise on a privilege conferred by the State, which, throughout the history of the common law, the State has regulated, — which, according to some courts, the State may abolish. Society also grants as a privilege private ownership; and whether deemed rights or privileges, both, under our constitutions, are subject to State regulation differing only in degree. That there has been much greater restriction of succession, is, however, a sensible ground for a distinction, — one which will not conflict with the income tax cases. The common-law doctrine that a rent of land is an incorporeal hereditament, and, therefore, itself in the nature of realty, may logically explain the decision that an income tax is direct. It may well be, however, that the court was largely influenced in that case by the convenience of treating the income from property as property itself, and that this tendency to avoid technical distinction in a matter of commercial importance will lead them to say in this case that the right to succeed to property is itself a property right.